



STATE OF NORTH CAROLINA  
COUNTY OF DURHAM  
PO BOX 3397, DURHAM, NC 27702  
PHONE: (919) 560-0300 Website: www.dconc.gov

2018 REAL AND PERSONAL  
PROPERTY LISTING FORM  
See Other Side for Important Information

ACCOUNT NUMBER	LISTING NUMBER	PARCEL NUMBER	TAX DISTRICT
ACRES	PROPERTY LOCATION	ASSESSED VALUE	

A.

B. PERSONAL DATA

Employer \_\_\_\_\_

Home Phone \_\_\_\_\_ Email \_\_\_\_\_

Name 2 \_\_\_\_\_

Employer \_\_\_\_\_

Home Phone \_\_\_\_\_ Email \_\_\_\_\_

IMPORTANT - THIS FORM MUST BE SIGNED AND RETURNED.  
Please make sure we have your correct mailing information

C. DO NOT LIST LICENSED VEHICLES WITH AN ANNUAL REGISTRATION RENEWAL: Please list below all manufactured homes, boats, motors, jet skis, aircraft and all un-licensed (un-tagged) automobiles, trucks, trailers, campers, and motorcycles. Shown below is personal property (excluding tagged vehicles) that was listed last year. Please review this information for accuracy. Mark through any personal property not owned January 1st and indicate if sold, traded or given away, etc. If additional space is needed, please attach a separate sheet of paper to this form.

YEAR	MAKE	MODEL/STYLE	VEHICLE IDENTIFICATION NUMBER (VIN)	SIZE WIDTH/LENGTH	PURCHASE COST	PURCHASE YEAR

D. PLEASE LIST ALL MULTI-YEAR OR PERMANENT TAG MOTOR VEHICLES (INCLUDING TRAILERS)

YEAR	MAKE	MODEL/STYLE	VEHICLE IDENTIFICATION NUMBER (VIN)	SIZE WIDTH/LENGTH	PURCHASE COST	PURCHASE YEAR

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers:    ☐ Taxpayer    ☐ Guardian    ☐ Authorized Agent    ☐ Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

- ☐ Principal Officer of the Taxpayer  
Title \_\_\_\_\_
- ☐ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation.    Title \_\_\_\_\_
- ☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer:    ☐ Yes    ☐ No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer’s property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature

Date

Authorized Agent Address

Telephone Number

Fax Number

Email Address

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

E. PROPERTY TAX RELIEF ON PERMANENT RESIDENCE

1.What programs are available for Taxpayers?

- a. ELDERLY OR DISABLED EXCLUSION (G.S. 105-277.1)
- This program excludes greater of first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner.
- (1) Qualifying owner
- (a) At least 65 years of age -or- totally and permanently disabled.
- (b) Cannot have gross income for the previous year that exceeds \$29,600.
- B. DISABLED VETERAN EXCLUSION (G.S. 105-277-1C)
- This program excludes up to the first \$45,000 of appraised value of the permanent residence of an honorably discharged veteran who has a total and permanent disability that is service-connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101.
- (1) There is no age or income limitation for this program.
- (2) This benefit is also available to the unmarried surviving spouse of an honorably discharged veteran.
- C. CIRCUIT BREAKER TAX DEFERMENT PROGRAM (G.S. 105-277.1B)
- Under this program, taxes for each year are limited to a percentage of the qualifying owner's income.
- (1) Qualifying owner requirements-
- (a) Must be 65 years of age or totally and permanently disabled.
- (b) Must have owned and occupied property as the owner's permanent legal residence for 5 years.
- (c) Must be a North Carolina resident.
- (d) Must have income that does not exceed \$44,400.
- (2) If income is \$29,600 or less, taxes on the permanent residence are limited to 4% of income.
- (3) If income is between \$29,601 and \$44,440, taxes on the permanent residence are limited to 5% of income.
- (4) If income is over \$44,440, owner does not qualify for Circuit Breaker Tax Deferment Program.
- (5) Taxes over the tax limitations are deferred taxes.
- (6) Deferred taxes are a lien on the property.
- (7) Interest accrues on deferred taxes as if they had been payable on the dates on which they would have originally become due.

2. How do you apply for permanent residence exemption/exclusion tax relief programs?

- a. Applications are available by calling our office at (919) 560-0300 or by visiting our website.
- (1) Website - [www.dconc.gov](http://www.dconc.gov)
- (a) Go to - Tax Administration, click on Forms and Publications.
- b. Taxpayers who previously applied for, and received, the elderly/disabled exclusion are not required to make 2018 application if-
- (1) Income for previous year does not exceed \$29,600.

3.Exemption/Exclusion deadline.

- a. Deadline for submitting exemption/exclusion applications to Tax Administrator is June 1, 2018.

F. REAL ESTATE

1. Physical Changes on Land (G.S. 105-303(b)2) - Report 2017 real estate changes; new, altered, or demolished houses or buildings-
- a. Call----(919) 560-0300
- b. Email -[tax\\_assessor@dconc.gov](mailto:tax_assessor@dconc.gov)
2. Appeals (G.S. 105-322) - The 2018 Board of Equalization and Review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May.
- a. Tax Year 2018 real property appeals must be filed prior to the advertised adjournment date of the Board of Equalization and Review. To file an appeal online, please visit [dconc.modria.com](http://dconc.modria.com), or you may obtain a paper appeal form either by calling our office at (919) 560-0300 or by visiting our website at [www.dconc.gov](http://www.dconc.gov) (go to Tax Administration, click on Forms and Publications).
3. Present-Use Classifications (G.S. 105-277.3/277.4) - Agricultural, horticultural, and forestland.
- a. Your real estate may qualify for present-use assessment.
- (1) Depending on program, a qualifying taxpayer must meet ownership, acreage, usage, and income requirements.
- b. Applications are available by calling our office at (919) 560-0300 or by visiting our website at [www.dconc.gov](http://www.dconc.gov). Go to Tax Administration, click on Forms and Publications.

G. PERSONAL PROPERTY

1. Rental Residential Personal Property Used in Connection With Rental Real Estate -or- Income Producing Farm Equipment (G.S. 105-317.1).
- a. Do you provide any of the following to a tenant: stove, refrigerator, window air conditioners, washer/dryer, dishwasher, or furniture -or- use your farm equipment to produce income?
- (1) If yes; you are considered a business entity and required to complete a business personal property listing form.
- (a) If you previously listed, you will automatically receive a business personal property listing form.
- (b) If you have not previously listed, forms are downloadable from our website, or call - (919) 560-0300.
- (2) Website - [www.dconc.gov](http://www.dconc.gov)
- (a) Go to Tax Administration, click on Forms and Publications.

H. CONTACT INFORMATION

Reminder-----	Mail or hand deliver completed form(s) to-	Office of Tax Administration Durham County Administrative Building 200 E Main Street, 1st Floor PO Box 3397 Durham, NC 27702
Website-----	<a href="http://www.dconc.gov">www.dconc.gov</a>	

This form is due by January 31, 2018-Listings submitted by mail shall be deemed filed as of date shown on the postmark affixed by Postal Service.